

April 25, 1975

PRESIDENT: Before we proceed any further, Senator Anderson has explained the bill. We have a series of amendments. Mr. Clerk.

CLERK: Mr. President, the first amendment is to amend LB 455 to strike new language and to add that any exemption shall apply to the estate of an applicant. Signed, Senator Duis.

PRESIDENT: Chair recognizes Senator Duis.

SENATOR DUIS: Mr. President, I wonder if you would read the amendment over again, Mr. Clerk. I think you'll find that it has to do, in case of death.

CLERK: The amendment that I have is to amend 455 to strike new language and to add that any exemption shall apply to the estate of the applicant.

SENATOR DUIS: That I didn't . . . pardon. Yes. I remove that amendment because I have another one coming up.

PRESIDENT: Alright. Senator Duis asks unanimous consent to withdraw that amendment. Is there an objection? Seeing none, it's so ordered. Mr. Clerk.

CLERK: Then Mr. President, I have an amendment offered by Senator Cavanaugh who has not yet arrived.

PRESIDENT: Is there another amendment?

CLERK: Then I have an amendment, Mr. President, by Herbert Duis. Page 3, line 17, after the period add: "In case of death of the owner the exemption shall continue through the year in which the estate is closed". Signed, Senator Duis.

SENATOR DUIS: Mr. President, this is the amendment directed from the first one. I don't know whether many of you had to do with these particular homestead exemptions. We, in our particular business, do quite a bit of it. As a matter of fact the county assessor leaves with us, and with other people in our particular business, a lot of these forms to apply for homestead exemptions. We fill them out for these folks. We send them in. We hunt them up. We do everything we can. Believe you me it . . . we enjoy doing it except that I can hardly agree with Senator George that it's a problem for them because you know when they make up a form they don't make it up in two sentences. They make it up in three duplicate pages with red and blue and yellow copies. It becomes a bit of a problem. People who are elderly, or people who are disabled, do have a terrific job. I don't care how often you leave forms up to people. What happens in these particular cases, say for instance the recipient of a homestead exemption passes away in October. I think you will find in the law that if you're not a resident of that property then the homestead exemption ceases. That person passes away in October or November. They get that estate finally done with those heirs along about April of next year. As soon as they find out about that they go back and try and collect the taxes on a full scale for that year, even though the person has gone and the house is sitting there and they're trying to sell it. I'm just merely trying to help correct the situation which